

Summit County Sheriff's Office
Administration Division
1st Audit Follow-up General Report

Prepared For:
Sheriff Kandy Fatheree
Audit Committee

Final Report
March 24, 2026



Summit County
Internal Audit Department
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Auditors:

Lisa Skapura, Director; Jon Keenan, Deputy Director; Brittney Quinn, Senior Lead Auditor; Amanda Winkelman, Senior Auditor.

Objectives and Methodology:

To determine if management has implemented their management action plans as stated in the previously issued audit reports.

Follow-up audits are not required to be conducted under GAO Yellow Book Standards. Due to the nature of this engagement (e.g., following up on issues noted in the prior audit reports with limited planning/assessment of risk and no new issues identified), this audit follow-up was not conducted in accordance with generally accepted government auditing standards.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency because of management actions stated in the management action plans during the prior audit process.

Testing Procedures:

The following were the major audit steps performed:

1. Review the prior audit final reports to gain an understanding of IAD issues, recommendations, and subsequent management action plans completed by the audited department/agency.
2. Review the work papers from the prior audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the prior audit.
4. Identify management actions through discussions/interviews with appropriate departmental personnel to gain an understanding of the updates/actions taken.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete the audit follow-up report noting the status of previously noted management actions.

Summary:

Of the thirteen (13) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Sheriff's Office fully implemented one (1), partially implemented six (6), and did not implement three (3) management action plans. Three (3) management action plans were no longer applicable.

Based on the above-noted information, IAD believes the Sheriff's Office has made some progress towards the implementation of their corrective management action plans; however, additional work is needed to fully implement the management action plan as stated in response to the issues identified during the performance general audit. Internal Audit will conduct another follow-up audit to confirm implementation.

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Listed below is a summary of the issues noted in the audit follow-up report and their status. Each issue number is in reference to the previously-issued audit report:

MANAGEMENT ACTION PLANS FULLY IMPLEMENTED

Issue 7: Upon detail testing of the Drug Abuse Resistance Education (DARE) grant, IAD noted the DARE grant funding received from the Ohio State Attorney General and the Summit County Alcohol, Drug Addiction and Mental Health Board (ADM Board) is comingled in the same fund in Banner. Additionally, IAD noted the following:

- Three (3) out of three (3), or 100%, instances where IAD was unable to verify the date that the Sheriff's Office DARE reports were submitted to the Attorney General, in accordance with the Attorney General grant agreement.
- Three (3) out of four (4), or 75%, instances where quarterly reports were not submitted to the ADM Board, in accordance with the ADM Board grant agreement.

Management Action Plan: New software will satisfy this requirement

IAD Follow-up Comments: *Upon detail testing of the DARE grant documentation, IAD noted no issues.*

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 2: Upon review of policies and procedures, IAD noted insufficient policies and procedures in the following areas:

- Revenue/accounts receivable,
- Social media relations.

Management Action Plan: Present policy and procedures are being updated, approved, and re-issued.

IAD Follow-up Comments: *Upon review of Sheriff's Office policies, IAD noted a policy regarding social media relations has been created. Upon detail testing of staff sign offs on the social media relations policy, IAD noted one hundred and sixteen (116) out of three hundred and seventy-six (376) instances, or 31%, where the employee did not sign off acknowledging receipt of the policy.*

IAD noted a policy over revenue/accounts receivable was not created prior to the follow-up audit. IAD noted corrective action was taken prior to the end of fieldwork and a revenue policy was obtained.

Issue 4: Upon detail testing of expenditures, IAD noted the following:

- Seventeen (17) out of one hundred fifteen (115), or 15%, instances where the invoice date was prior to the PO date.
- Twenty-three (23) out of one hundred ten (110), or 21%, instances where a prior year PO was used.

Per ORC §5705.41, no order involving the expenditure of money shall be made without a certificate of the Fiscal Office (purchase order).

Management Action Plan: Reiterate/practice our policy of obtaining a P.O. # prior to purchase.

IAD Follow-up Comments: *Upon detail testing of invoices, IAD noted eleven (11) out of sixteen (16), or 69%, instances where the invoice was prior to the purchase order. IAD noted no issues with a prior year purchase order being utilized.*

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Issue 5: Upon detail testing of supply orders, IAD noted the following:

- Eighteen (18) out of twenty-two (22), or 82%, instances where a requisition form was not completed and approved, in accordance with Sheriff's Office policies.
- Twenty (20) out of twenty-two (22), or 91%, instances where a packing slip was not located; therefore, proper segregation of duties over receipt of purchases could not be determined.

Management Action Plan:

- Reiterate/practice our policy of using a requisition form approved by unit commander
- Update present policy to exclude some routine supplies from requiring a requisition
- Purchases that have a packing slip will be initiated and forwarded to the fiscal office

IAD Follow-up Comments: *Upon detail testing of supply purchases, IAD noted twenty (20) out of twenty (20) instances, or 100%, where a packing slip was either not located or not signed by the receiver. IAD noted no issues with a requisition form being approved/completed.*

Issue 6: Upon observation of the asset inventory listing, IAD noted that the specific asset locations are not documented on the inventory listing, therefore, detail testing could not be performed.

Management Action Plan: We maintain a current asset inventory; however, recent staff moves will require asset location be updated.

IAD Follow-up Comments: *Upon detail testing, IAD noted the asset listing did include the location of the asset. However, IAD noted eighteen (18) out of one hundred and sixteen (116), or 16%, instances where the asset could not be located.*

Issue 9: Upon detail testing of citizen complaints, IAD noted the following:

- Five (5) out of ten (10), or 50%, instances where IAD could not confirm the investigator contacted the complainant within seventy-two (72) hours of case assignment.
- Five (5) out of nine (9), or 56%, instances where IAD could not confirm the accused employee was contacted within seventy-two (72) hours of case assignment.
- Three (3) out of nine (9), or 33%, instances where the citizen complaint investigation was not completed within thirty (30) business days.
- Three (3) out of three (3), or 100%, instances where IAD could not confirm an extension was granted to complete the citizen complaint investigation.
- Two (2) out of eight (8), or 25%, instances where IAD could not determine the investigator informed employee of findings via email.

In addition, upon detail testing of internal investigations, IAD noted three (3) out of four (4) instances, or 75%, where IAD could not determine if the accused employee was contacted within seventy-two (72) hours of case assignment.

Management Action Plan: The process has been reviewed and modified to comply with a timely reply and documenting same; however, not every investigation can be completed with (30) days.

IAD Follow-up Comments: *Upon detail testing of citizen complaints, IAD noted the following:*

- *Eight (8) out of ten (10), or 80%, instances where IAD could not confirm the investigator contacted the complainant within seventy-two (72) hours of case assignment.*
- *Seven (7) out of ten (10), or 70%, instances where IAD could not confirm the accused employee was contacted within seventy-two (72) hours of case assignment.*
- *One (1) out of ten (10), or 10%, instances where the citizen complaint investigation was not completed within thirty (30) business days.*

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- *One (1) out of one (1), or 100%, instances where IAD could not confirm an extension was granted to complete the citizen complaint investigation.*
- *Ten (10) out of ten (10), or 100%, instances where IAD could not determine the investigator informed employee of findings via email.*

In addition, upon detail testing of internal investigations, IAD noted no issues.

Issue 10: Upon discussion with personnel, IAD noted a formal contract is not executed to determine the rate of pay a deputy will receive for working an extra detail.

Management Action Plan: The vast majority of these issues have been corrected with the installation and use of Detail Kommander software. The unique nature of extra detail jobs makes it impossible to execute a formal contract with vendors.

IAD Follow-up Comments: *IAD noted the Sheriff's Office implemented the Detail Kommander software; however, the rates do not appear to be set consistently according to the extra detail emails and memos that were disbursed.*

MANAGEMENT ACTION PLANS NOT IMPLEMENTED:

Issue 1: Upon review of the Summit County Sheriff's Office Policy and Procedures Manual for completeness and accuracy, IAD noted the manual has not been completely updated or review within the last two (2) years.

Management Action Plan: The manual is being reviewed and updated.

IAD Follow-up Comments: *Upon review of Sheriff's Office policies, IAD noted one hundred and eight (108) out of two hundred and sixty-five (265), or 41%, instances where the policy was not updated/reviewed in the last two (2) years.*

Issue 3: Upon detail testing of retiree uniform cash receipts, IAD noted four (4) out of four (4), or 100%, instances where cash receipts were not deposited timely in accordance with ORC §9.38.

Management Action Plan: This has been corrected.

IAD Follow-up Comments: *Upon detail testing of cash receipts, IAD noted eight (8) out of nine (9) instances, or 89% where the receipts were not timely deposited in accordance with ORC §9.38.*

Issue 8: Upon detail testing of the Sheriff's Office compliance with applicable ORC sections, IAD noted the following:

- Sworn statements regarding unpaid fees were not filed with the Board of County Commissioners of all such costs, penalties, percentages, allowances, and perquisites which have been due in the Sheriff's Office and unpaid for more than one (1) year prior to the date the statement is required to be made, in accordance with ORC §325.31 (C).
- A certified statement to the Board of County Commissioners was not filed regarding the fines and costs in criminal persecutions collected and the amount of fines and costs so collected and paid over to the clerk of court of common pleas or to the county treasurer to ensure submittal by the first Monday of September, in accordance with ORC §311.16.

Management Action Plan: In the process of reviewing pertinent sections of the ORC and updating our practices & processes.

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IAD Follow-up Comments: *Upon discussion with Sheriff's Office personnel, IAD noted these reports have not been filed with the Board of County Commissioners.*

MANAGEMENT ACTION PLANS NOT APPLICABLE:

Issue 11: Upon detail testing of extra detail surcharge cash receipts, IAD noted twenty-three (23) out of twenty-five (25), or 92%, instances where cash receipts were not deposited timely in accordance with ORC §9.38.

Management Action Plan: The vast majority of these issues have been corrected with the installation and use of Detail Kommander software. The unique nature of extra detail jobs makes it impossible to execute a formal contract with vendors.

IAD Follow-up Comments: *Upon discussion with Sheriff's Office personnel, IAD noted the Detail Kommander system has been implemented to manage extra details and checks/cash are no longer being accepted.*

Issue 12: Upon detail testing of regular deputy extra details, IAD noted forty-nine (49) out of sixty (60), or 82%, instances where an extra detail information form was not completed.

Management Action Plan: The vast majority of these issues have been corrected with the installation and use of Detail Kommander software. The unique nature of extra detail jobs makes it impossible to execute a formal contract with vendors.

IAD Follow-up Comments: *Upon discussion with Sheriff's Office personnel and review of the Extra Detail policy, IAD noted all data is housed in the Detail Kommander system and the extra detail information form is no longer required.*

Issue 13: Upon detail testing of special deputy extra details, IAD noted thirteen (13) out of fourteen (14), or 93%, instances where an extra detail information form was not completed.

Management Action Plan: The vast majority of these issues have been corrected with the installation and use of Detail Kommander software. The unique nature of extra detail jobs makes it impossible to execute a formal contract with vendors.

IAD Follow-up Comments: *Upon discussion with Sheriff's Office personnel and review of the Extra Detail policy, IAD noted all data is housed in the Detail Kommander system and the extra detail information form is no longer required.*